

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 28<sup>th</sup> August, 2020**

**No. 367**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 63/2020- GST/SIKKIM**

**Date: 25<sup>th</sup> August, 2020**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 1 of the Finance (No. 2) Act, 2019 (23 of 2019), the State Government hereby appoints the 1<sup>st</sup> day of September, 2020, as the date on which the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019), shall come into force.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**